

THE ARIZONA STATE BOARD OF ACCOUNTANCY

INFORMATION FOR APPLICANTS FOR THE UNIFORM CPA EXAMINATION

The Arizona State Board of Accountancy (Board) and the National Association of State Boards of Accountancy (NASBA) have a contractual agreement for the administration of the computer based Uniform CPA exam. Please read this information before completing the application form. Candidates are also encouraged to read The Uniform CPA Examination Candidate Bulletin available through NASBA at www.cpa-exam.org.

APPLICATION FORM

INITIAL applications must be completed by applicants who:

- Have never taken the examination in Arizona, or
- Have previously taken the examination as candidates in jurisdictions other than Arizona. Applicants who have previously taken the examination for other jurisdictions must complete an initial application form. Applicants transferring credit(s) from another jurisdiction into Arizona, must have earned credit under the same rules as are in effect in Arizona. The Authorization for Transfer of the Uniform CPA Examination Grades form must be completed and submitted to the Board with the application. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

RE-EXAM applications must be completed by those who have previously taken the exam in Arizona, but did not pass and are continuing to test in Arizona. *As long as you have previously been approved by the Board to sit for the exam, re-exam applicants need not re-submit transcripts.*

APPLICATION AND EXAMINATION FEES

The application fee, payable to the Board, is \$100 for initial applicants, and \$50 for re-exam candidates. This fee may be refundable, if based on good cause or requested prior to the issuance of the Authorization to Test.

EXAMINATION SECTIONS – FEE AND LENGTH

*Please note, the following estimated fees are **paid directly to NASBA**:*

Auditing and Attestation	4.5 hours	\$209.33
Business Environment and Concepts	2.5 hours	\$161.63
Financial Accounting and Reporting	4.0 hours	\$197.40
Regulation	3.0 hours	\$173.55

Applicants may apply for one or more section(s) of the examination at a time. All Board fees must be paid at the time of application. All NASBA fees must be paid prior to receiving a Notice to Schedule. For initial candidates, please allow four to six weeks for complete processing of the application and for verification of required educational credentials.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Modifications must be approved by the Board. **Applicants must complete and submit the request each time they apply for the examination and require special modifications.**

Title 2 of the Americans with Disabilities Act (ADA) prohibits the Arizona State Board of Accountancy (Board) from discriminating on the basis of disability. Individuals with disabilities who require special accommodations for the examination or who require the information in an alternate format may contact the Board's Executive Director at (602) 364-0804 to make their needs known. Questions, concerns, complaints or requests for additional information regarding the ADA may be forwarded to the Executive Director, 100 N. 15th Ave., Ste 165, Phoenix, Arizona 85007.

AUTHORIZATION TO TEST AND NOTICE TO SCHEDULE

After eligibility to take the examination is determined by the Board, the applicant information will be transmitted to NASBA. Once verified, the Board will send the candidate an Authorization To Test (ATT) containing the required exam fees. Only one ATT may be open at any particular time. Once NASBA has collected the necessary fees, it will then issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. Once the NTS has been received, candidates are eligible to contact Prometric to schedule their examination section(s). For a list of test centers, visit Prometric's web site at www.prometric.com. Arizona has three sites: two sites located in Phoenix (central & west) and one in Tucson. Check each site for its ability to meet special accommodations. The Arizona State Board of Accountancy does not control scheduling, space availability or location of the test centers. Once an NTS has been issued, candidates have six months in which to schedule and take the approved examination section(s). After six months, the NTS expires and the candidate must re-apply.

Candidates who need to reschedule, must contact Prometric directly. Check the Candidate Bulletin for rescheduling fees.

ELIGIBILITY FOR EXAMINATION

A person shall not be permitted to take the examination unless the person presents satisfactory evidence that the person has successfully obtained a baccalaureate degree from an accredited institution or a college or university maintaining standards comparable to those of an accredited institution. The evidence must show at least twenty-four semester hours in accounting courses of which twelve semester hours must be in intermediate accounting theory, advanced accounting, cost accounting, auditing theory and practice or income taxes, or any combination thereof, or advanced accounting courses equivalent thereof, and shall include an additional eighteen semester hours in related courses. Any transcripts submitted as evidence must be from an accredited institution or a college or university maintaining standards comparable to those of an accredited institution.

EVIDENCE OF EDUCATIONAL QUALIFICATIONS

Applicants are required to have completed the educational requirements at the time an initial application is filed. An official transcript from each institution satisfying the educational requirements must be submitted in a sealed envelope with the application. Unsealed envelopes containing transcripts will not be accepted. Applicants who have completed educational requirements at institutions outside the US must have their credentials evaluated by Educational Credential Evaluators, Inc. (www.ece.org). **The evaluation must be course by course.** Applicants should obtain forms directly from the evaluation service. This evaluation must be submitted to the Board at the time of application in a sealed envelope. Re-exam applicants need not re-submit transcripts.

EXAMINATION CREDIT

Candidates may take the required sections individually and in any order. Candidates who pass a section will be granted credit for the section passed. The passing grade for each section is 75. Credit for any section passed shall be valid for eighteen (18) months from the date the candidate took that section without having to attain a minimum score on any failed section. Candidates must pass all four sections within that eighteen-month period to pass the exam. Candidates who do not pass all four sections within the eighteen months shall lose credit for each section passed outside the period and must retake that section(s). Candidates cannot retake a failed section(s) within the same two-month testing window.

NAME OR ADDRESS CHANGE

Any name or address change must be reported to the Board, in writing, with the candidate's signature, and any necessary official documentation (e.g. copy of marriage certificate). Because of the security measures taken by Prometrics, two types of identification are required to sit for the exam. One form of identification must have a photo and both must indicate the same name as indicated on the application. Failure on the candidate's part to always maintain accurate information with the Board or NASBA may be cause for halting the exam process.

MATERIALS TO BE SUBMITTED

Applicants must submit to the Arizona State Board of Accountancy:

- (1)** Completed and signed application with a 2"x2" photograph attached;
- (2)** Fee payable to the Arizona State Board of Accountancy. (fees must be in US dollars, certified or personal checks must be drawn on a US bank)(returned checks are charged a \$25 fee and the process stops until a certified check or cash is received by the Board);
- (3)** Sealed, official transcript(s) from each institution at which original credit towards the educational requirement was earned. (*Re-exam applicants do not resubmit transcripts*);
- (4)** CBT Supplemental Form (*CBT re-exam applicants do not resubmit supplementals*).

Submit Application Materials and Application fees to:

The Arizona State Board of Accountancy
100 North 15th Ave., Ste. 165
Phoenix, Arizona 85007
Phone: 602-364-0804
Facsimile: 602-364-0903
www.azaccountancy.gov

**Please maintain the foregoing information to candidates for you records.
Do not send with the application.**

ARIZONA STATE BOARD OF ACCOUNTANCY
Uniform CPA Exam Application

Candidates, please read "The Uniform CPA Examination Candidate Bulletin" available at www.cpa-exam.org and the foregoing "Information for Applicants" before completing this application. Record the information requested in ink or by typewriter. Make a check mark where appropriate; omit punctuation; abbreviate as necessary.

Please check all that apply:

☐ I am applying as an Initial Candidate

☐ I am applying as a Re-exam Candidate (*Do not re-submit transcripts*)

(When you receive your NTS from NASBA, you are eligible to schedule with ANY of Prometric's locations in any of the 54 jurisdictions. Please check Prometric's website for locations: www.prometric.com.)

1. SOCIAL SECURITY NUMBER: _____ - _____ - _____ (Optional)

2. NAME (Must exactly match the name on your ID) Title (circle one) Mr. Ms. Mrs.

FIRST	MIDDLE	LAST
MAIDEN/PREVIOUS	SUFFIX	MOTHERS' MAIDEN NAME

3. RESIDENCE ADDRESS AND TELEPHONE: This should be the postal address and telephone number at which you can be reached until examination grades are reported. Send any changes in writing to the Board. Any requested changes must include your signature and date.

ADDRESS	AREA CODE & PHONE NUMBER (REQUIRED)		
CITY	STATE	ZIP CODE	COUNTRY
EMAIL ADDRESS (PLEASE DO NOT USE A <u>YAHOO</u> OR <u>HOTMAIL</u> ADDRESS - NASBA CANNOT PROCESS)			FAX NUMBER

4. EMPLOYER ADDRESS AND TELEPHONE:

EMPLOYER NAME	AREA CODE & PHONE NUMBER		
ADDRESS			
CITY	STATE	ZIP CODE	COUNTRY
EMAIL ADDRESS (PLEASE DO NOT USE A <u>YAHOO</u> OR <u>HOTMAIL</u> ADDRESS - NASBA CANNOT PROCESS)			

5. CONTACT PREFERENCE: check only one: *Note: your contact preference is where your payment coupon & NTS will be delivered*

Email residence ☐ or employer ☐ Fax ☐ Residence Address ☐ Business Address ☐

6. DATE OF BIRTH: _____
MONTH DAY YEAR

7. SELECT SECTION(S) TO BE TAKEN: (check only those sections to be taken during six-month time frame of NTS)

- Auditing and Attestation (AUD) ☐
Business Environment & Concepts (BEC) ☐
Financial Accounting & Reporting (FAR) ☐
Regulation (REG) ☐

8. Are you transferring credit from another state? Yes ☐ No ☐

If credit is being transferred into Arizona, the information must be submitted by the state board in the jurisdiction from which transfer is requested and must be received by the Board with your application. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

9. If you answered "yes" to question #8, list all dates and locations where you have applied for and sat for the Uniform CPA Examination? (Use additional paper if necessary)

MONTH/YEAR _____ LOCATION _____ GRADES AUD _____ LPR _____ FARE _____ ARE _____

MONTH/YEAR _____ LOCATION _____ GRADES AUD _____ LPR _____ FARE _____ ARE _____

MONTH/YEAR _____ LOCATION _____ GRADES AUD _____ LPR _____ FARE _____ ARE _____

MONTH/YEAR _____ LOCATION _____ GRADES AUD _____ LPR _____ FARE _____ ARE _____

10. Have you ever been denied permission to take the Uniform CPA Examination in any jurisdiction for a reason other than not meeting the educational requirements? Yes ☐ No ☐ (If Yes, attach detailed information.)

11. Have you ever passed (all parts) of the CPA examination in this or any other jurisdiction? Yes ☐ No ☐
If Yes, where and when? _____

12. Have you ever been licensed as a CPA in this or any other jurisdiction? Yes ☐ No ☐ If Yes, where and when?

13. Have you ever been charged with, convicted of or pled nolo contendere (no contest) to any criminal offense (felony, misdemeanor or undesignated), other than a minor traffic violation, in any state or federal court, whether or not sentence was imposed or suspended, and whether or not the conviction was pardoned or expunged? ☐ Yes ☐ No
If Yes, date of conviction: _____ (If yes, attach detailed information, including police reports and court documents.)

14. Have you ever changed your name? Yes ☐ No ☐ (If yes, attach a copy of the legal documentation verifying your name change. This includes marriage & divorce.)

15. EDUCATION: (COMPLETION OF THIS SECTION IS **REQUIRED** EACH TIME YOU SUBMIT AN APPLICATION.)

See information sheet for educational requirements. Official transcript(s) **must** be submitted at time of **initial** application. Use additional paper if necessary.

College or University	Dates Enrolled	Degree Conferred	Date Degree Conferred

16. Candidates with Disabilities: Applicants requiring modifications in the examination administration because of a disability must supply a written request explaining the disability and any modifications required, along with an official document from their doctor confirming the disability and needs of the applicant. Applicants must submit the above documentation **every time** they apply for the examination.

17. In the space provided on the right, tape a wallet-size photograph (i.e., passport photo) taken within the last three months. **Print your name on the back of the photograph.** Do not write across your photo.

Tape across top only

18. *In the space provided below, copy the following statement in your handwriting and then sign where indicated. (Do NOT type)*

Under penalty of perjury, I certify to the truth and accuracy of all statements, answers, and representations made in the foregoing application, and in all supplementary statements and materials.

Signature _____

19. ATTESTATIONS

I understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity; I will report to the Board any solicitations or disclosures to which I become aware; I will not remove, or attempt to remove, any examination materials from the examination room. Failure to comply with this attestation may result in my examination grades being invalidated, disqualification from future Uniform CPA Examinations, and facing possible civil and criminal penalties. **I confirm that I have read and understand the provisions contained in the “The Uniform CPA Examination Candidate Bulletin” and “Information for Applicants”.** I agree that in the event my examination data are lost or damaged, any claim I may have will be limited to the examination fee(s) paid by me.

SIGNATURE OF APPLICANT

DATE